

Form F-66 (IA-2) (5-8-2013)				
<div>STATE OF IOWA</div> <div>2013</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2013</div> <div>CITY OF WEST DES MOINES, IOWA</div> <div>DUE: December 1, 2013</div>		<div>16207701400000</div> <div>City of West Des Moines</div> <div>PO Box 65320, 4200 Mills Civic Pkwy</div> <div>West Des Moines, IA 50265</div> <div>(Please correct any error in name, address, and ZIP Code)</div>		
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.		
ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	45,418,689		45,418,689	45,668,385
Less: Uncollected property taxes-levy year	122,266		122,266	
Net current property taxes	45,296,423		45,296,423	45,668,385
Delinquent property taxes	0		0	
TIF revenues	13,272,106		13,272,106	13,495,197
Other city taxes	4,156,945	0	4,156,945	3,754,360
Licenses and permits	1,638,474	0	1,638,474	1,217,800
Use of money and property	231,122	1,565,888	1,797,010	1,765,165
Intergovernmental	11,335,540	12,089	11,347,629	11,194,742
Charges for fees and service	4,817,190	13,730,273	18,547,463	16,575,536
Special assessments	359,798	0	359,798	266,000
Miscellaneous	2,045,588	6,612,764	8,658,352	8,450,378
Other financing sources	25,843,875	5,179,802	31,023,677	48,352,800
Total revenues and other sources	108,997,061	27,100,816	136,097,877	150,740,363
Expenditures and Other Financing Uses				
Public safety	24,478,043	0	24,478,043	25,222,037
Public works	7,234,348	0	7,234,348	7,812,282
Health and social services	1,117,964	0	1,117,964	1,148,942
Culture and recreation	6,927,143	0	6,927,143	7,418,356
Community and economic development	7,497,883	0	7,497,883	9,822,219
General government	5,848,265	0	5,848,265	6,548,882
Debt service	22,179,915	0	22,179,915	22,320,376
Capital projects	15,598,015	0	15,598,015	22,952,666
Total governmental activities expenditures	90,881,576	0	90,881,576	103,245,760
Business type activities	0	19,265,913	19,265,913	25,594,869
Total ALL expenditures	90,881,576	19,265,913	110,147,489	128,840,629
Other financing uses, including transfers out	26,143,439	133,674	26,277,113	40,281,800
Total ALL expenditures/And other financing uses	117,025,015	19,399,587	136,424,602	169,122,429
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-8,027,954	7,701,229	-326,725	-18,382,066
Beginning fund balance July 1, 2012	78,022,984	133,296,769	211,319,753	211,319,753
Ending fund balance June 30, 2013	69,995,030	140,997,998	210,993,028	192,937,687
Note - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 691,421 held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2013	Amount - Omit cents	Indebtedness at June 30, 2013	Amount - Omit cents	
General obligation debt	\$ 97,410,000	Other long-term debt	\$ 3,393,142	
Revenue debt	\$ 0	Short-term debt	\$ 0	
TIF Revenue debt	\$ 0	General obligation debt limit	\$ 301,993,548	
CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk Jody Smith	Telephone ———→	Area Code 515	Number 222-3605	Extension
Signature of Mayor or other City official (Name and Title)			Date signed	
PLEASE PUBLISH THIS PAGE ONLY				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013			CITY OF WEST DES MOINES			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS Indicate by placing an X in the appropriate box on this sheet ONLY					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	31,182,154	5,933,075		8,303,460			45,418,689			45,418,689	2
3	Less: Uncollected property taxes - Levy year	85,694	16,316		20,256			122,266			122,266	3
4	Net current property taxes	31,096,460	5,916,759		8,283,204	0	0	45,296,423		T01	45,296,423	4
5	Delinquent property taxes							0		T01	0	5
6	Total property tax	31,096,460	5,916,759		8,283,204	0	0	45,296,423			45,296,423	6
7	TIF revenues			13,272,106				13,272,106		T01	13,272,106	7
	Other city taxes											
8	Utility tax replacement excise taxes	403,247	76,780		95,528			575,555		T15	575,555	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	294,182						294,182		T15	294,182	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax							0		T19	0	12
13	Hotel/motel tax	3,287,208						3,287,208		T19	3,287,208	13
14	Other local option taxes							0		T09	0	14
15	TOTAL OTHER CITY TAXES	3,984,637	76,780	0	95,528	0	0	4,156,945	0		4,156,945	15
16	Section B - LICENSES AND PERMITS	1,638,474						1,638,474		T29	1,638,474	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	65,253	209		62,422			127,884	81,255	U20	209,139	18
19	Rents and royalties	103,238						103,238		U40	103,238	19
20	Other miscellaneous use of money and property							0	1,484,633	U20	1,484,633	20
21								0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	168,491	209	0	62,422	0	0	231,122	1,565,888		1,797,010	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	157,770	80,238			103,112		341,120		B89	341,120	27
28	Community development block grants							0		B50	0	28
29	Housing and urban development		388,434					388,434		B50	388,434	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	Total Federal grants and reimbursements	157,770	468,672	0	0	103,112	0	729,554	0		729,554	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF WEST DES MOINES			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		5,499,726					5,499,726		C46	5,499,726	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	4,320	151,240					155,560		C89	155,560	49
50	Iowa Department of Transportation					901,118		901,118		C89	901,118	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Department of Economic Development							0		C89	0	52
53	CEBA grants							0		C89	0	53
54								0		C89	0	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	4,320	5,650,966	0	0	901,118	0	6,556,404	0		6,556,404	60
61												61
62	Local grants and reimbursements											62
63	County contributions	986,846	15,000					1,001,846			1,001,846	63
64	Library service	12,499						12,499		D89	12,499	64
65	Township contributions							0		D89	0	65
66	Fire/EMT service	973,341						973,341		D89	973,341	66
67	Other municipal sharing agreements	1,523,470	85,586					1,609,056	12,089	D89	1,621,145	67
68	Community School District sharing agreements	452,840						452,840			452,840	68
69								0			0	69
70	Total local grants and reimbursements	3,948,996	100,586	0	0	0	0	4,049,582	12,089		4,061,671	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	4,111,086	6,220,224	0	0	1,004,230	0	11,335,540	12,089		11,347,629	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0		A91	0	73
74	Sewer							0	9,814,669	A8Ø	9,814,669	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A6Ø	0	77
78	Airport							0		AØ1	0	78
79	Landfill/garbage							0	1,762,412	A81	1,762,412	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF WEST DES MOINES			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0	2,153,192	A80	2,153,192	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees	7,925						7,925		A89	7,925	90
91	Prisoner care							0		A89	0	91
92	Fire service charges	29,976						29,976		A89	29,976	92
93	Ambulance charges	2,792,830						2,792,830		A89	2,792,830	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges	651,954						651,954		A50	651,954	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges	7,500						7,500		A03	7,500	98
99	Library charges							0		A89	0	99
100	Park, recreation, and cultural charges	1,236,421						1,236,421		A61	1,236,421	100
101	Animal control charges	7,295						7,295		A89	7,295	101
102	Other charges - <i>Specify</i>							0			0	102
103	Traffic Analysis, false alarms, special events	83,289						83,289			83,289	103
104	TOTAL CHARGES FOR SERVICE	4,817,190	0	0	0	0	0	4,817,190	13,730,273		18,547,463	104
105												105
106	Section F - SPECIAL ASSESSMENTS					359,798		359,798		U01	359,798	106
107	Section G - MISCELLANEOUS											107
108	Contributions	175,874	287,080			49,023		511,977	880,227	U99	1,392,204	108
109	Deposits and sales/fuel tax refunds	130,582						130,582	26,067	U99	156,649	109
110	Sale of property and merchandise	38,803	28,050					66,853		U11	66,853	110
111	Fines	257,384						257,384		U30	257,384	111
112	Internal service charges							0	5,706,431	NR	5,706,431	112
113	Other miscellaneous - <i>Specify</i>							0			0	113
114	Reimbursements (insurance, copies, printing, etc.)	42,153				25,674		67,827	39		67,866	114
115	Economic development loan repayments		11,138					11,138			11,138	115
116	Miscellaneous	32,353	40,172			257,629		330,154			330,154	116
117	E911 Surcharge		669,673					669,673			669,673	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	677,149	1,036,113	0	0	332,326	0	2,045,588	6,612,764		8,658,352	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF WEST DES MOINES					<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	46,493,487	13,250,085	13,272,106	8,441,154	1,696,354	0	83,153,186	21,921,014		105,074,200	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	85,299	3,306					88,605	-16,992	NR	71,613	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>							0		NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	<i>Regular transfers in and interfund loans</i>	4,284,849	390,304		3,393,248	6,943,139		15,011,540	521,843		15,533,383	127
128	<i>Internal TIF loans and transfers in</i>	17,520		83,590	8,992,807	1,649,813		10,743,730			10,743,730	128
129								0			0	129
130	Capital Contributions							0	4,674,951		4,674,951	130
131	TOTAL OTHER FINANCING SOURCES	4,387,668	393,610	83,590	12,386,055	8,592,952	0	25,843,875	5,179,802		31,023,677	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	50,881,155	13,643,695	13,355,696	20,827,209	10,289,306	0	108,997,061	27,100,816		136,097,877	132
133												133
134	Beginning fund balance July 1, 2012	22,481,827	19,265,739	4,244,492	3,591,183	28,439,743		78,022,984	133,296,769		211,319,753	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES <i>(Sum of lines 132 and 134)</i>	73,362,982	32,909,434	17,600,188	24,418,392	38,729,049	0	187,020,045	160,397,585		347,417,630	136
137												137
138												138
139												139
140												140
141												141
142												142
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013			CITY OF WEST DES MOINES			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	7,802,964	1,100,532					8,903,496		E62	8,903,496	2
3	Purchase of land and equipment	227,805	154,473					382,278		G62	382,278	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	98,118						98,118		E89	98,118	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation	41,083						41,083		E59	41,083	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	5,985,405	936,986					6,922,391		E24	6,922,391	13
14	Purchase of land and equipment	25,829						25,829		G24	25,829	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	4,260,511	186					4,260,697		E32	4,260,697	16
17	Purchase of land and equipment	38,743						38,743		G32	38,743	17
18	Building inspections — Current operation	907,999						907,999		E66	907,999	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	358,068						358,068		E32	358,068	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation	2,077,936	217,215					2,295,151		E89	2,295,151	27
28	Purchase of land and equipment	54,128	190,062					244,190		G89	244,190	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	21,878,589	2,599,454	0	0	0	0	24,478,043			24,478,043	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF WEST DES MOINES			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	3,065,929						3,065,929		E44	3,065,929	42
43	Purchase of land and equipment	46,545						46,545		G44	46,545	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		786,040					786,040		E44	786,040	48
49	Traffic control safety — Current operation	1,153,349						1,153,349		E44	1,153,349	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation	1,134,777						1,134,777		E44	1,134,777	54
55	Purchase of land and equipment	8,850						8,850		G44	8,850	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation	82,988						82,988		E81	82,988	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	955,870						955,870		E89	955,870	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	6,448,308	786,040	0	0	0	0	7,234,348			7,234,348	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF WEST DES MOINES			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation	849,637	252,307					1,101,944		E79	1,101,944	97
98	Purchase of land and equipment	10,000	6,020					16,020		G79	16,020	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	859,637	258,327	0	0	0	0	1,117,964			1,117,964	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF WEST DES MOINES			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	2,233,167	15,228					2,248,395		E52	2,248,395	122
123	Purchase of land and equipment		94,263					94,263		G52	94,263	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	4,385,025	15,423					4,400,448		E61	4,400,448	127
128	Purchase of land and equipment	35,677	15,963					51,640		G61	51,640	128
129	Construction							0		F61	0	129
130	Recreation — Current operation							0		E61	0	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	6,482						6,482		E03	6,482	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	125,915						125,915		E61	125,915	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	6,786,266	140,877	0	0	0	0	6,927,143			6,927,143	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	346,220						346,220		E89	346,220	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	2,897,632	273,633					3,171,265		E89	3,171,265	143
144	Purchase of land and equipment	1,403						1,403		G89	1,403	144
145	Housing and urban renewal — Current operation	258,890	471,340					730,230		E50	730,230	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	1,281,330						1,281,330		E29	1,281,330	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation	6,825		1,960,610				1,967,435		E89	1,967,435	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	4,792,300	744,973	1,960,610	0	0	0	7,497,883			7,497,883	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF WEST DES MOINES			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	3,523,063						3,523,063		E29	3,523,063	160
161	Purchase of land and equipment	235,254						235,254		G29	235,254	161
162	Clerk, Treasurer, financial administration — Current operation	1,036,608						1,036,608		E23	1,036,608	162
163	Purchase of land and equipment	5,720						5,720		G23	5,720	163
164	Elections — Current operation	7,206						7,206		E89	7,206	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	452,301						452,301		E25	452,301	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	256,708						256,708		E31	256,708	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	305,810						305,810		E89	305,810	171
172	Other general government — Current operation	25,595						25,595		E89	25,595	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	5,848,265	0	0	0	0	0	5,848,265			5,848,265	176
177	Section G — DEBT SERVICE	107,749	1,148,559		20,921,357	2,250		22,179,915			22,179,915	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	107,749	1,148,559	0	20,921,357	2,250	0	22,179,915			22,179,915	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Governmental capital projects					15,179,627		15,179,627			15,179,627	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	15,179,627	0	15,179,627			15,179,627	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189	TIF capital projects					418,388		418,388			418,388	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	418,388	0	418,388			418,388	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	15,598,015	0	15,598,015			15,598,015	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	46,721,114	5,678,230	1,960,610	20,921,357	15,600,265	0	90,881,576			90,881,576	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF WEST DES MOINES			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation									E91	0	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation							7,367,759		E80	7,367,759	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation							1,778,180		E81	1,778,180	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation							1,318,677		E80	1,318,677	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF WEST DES MOINES					<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								17,050		17,050	242
243	Enterprise Capital Projects								1,566,663		1,566,663	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246	Vehicle Maintenance								1,233,552		1,233,552	246
247	Vehicle Replacement								1,278,797		1,278,797	247
248	Health/Dental Insurance								4,362,036		4,362,036	248
249	Workers Compensation								343,199		343,199	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								19,265,913		19,265,913	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	46,721,114	5,678,230	1,960,610	20,921,357	15,600,265	0	90,881,576	19,265,913		110,147,489	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	1,798,016	9,953,156			3,648,537		15,399,709	133,674		15,533,383	255
256	Internal TIF loans/repayments and transfers out			10,660,140		83,590		10,743,730			10,743,730	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	1,798,016	9,953,156	10,660,140	0	3,732,127	0	26,143,439	133,674		26,277,113	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	48,519,130	15,631,386	12,620,750	20,921,357	19,332,392	0	117,025,015	19,399,587		136,424,602	259
260												260
261	Ending fund balance June 30, 2013:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted		17,292,628	4,979,438	3,497,035	6,656,320		32,425,421			32,425,421	264
265	Committed					12,740,337		12,740,337			12,740,337	265
266	Assigned							0			0	266
267	Unassigned	24,843,852	-14,580					24,829,272			24,829,272	267
268	Total Governmental	24,843,852	17,278,048	4,979,438	3,497,035	19,396,657	0	69,995,030			69,995,030	268
269	Proprietary								140,997,998		140,997,998	269
270	Total ending fund balance June 30, 2013	24,843,852	17,278,048	4,979,438	3,497,035	19,396,657	0	69,995,030	140,997,998		210,993,028	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	73,362,982	32,909,434	17,600,188	24,418,392	38,729,049	0	187,020,045	160,397,585		347,417,630	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF WEST DES MOINES

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$	Highways.....	L44 \$ 1,076,848
Health.....	M32	All other.....	L89 \$ 42,152
Highways.....	M44 821,135		
Transit subsidies.....	M94		
Libraries.....	M52		
Police protection.....	M62 81,243		
Sewerage.....	M80 4,803,053		
Sanitation.....	M81		
All other.....	M89 \$ \$ 3,904		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

		Amount - Omit cents	
	Z00 \$	26,675,389	

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2013				Interest paid this year (h)
Purpose	Debt outstanding JULY 1, 2012 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	I91 \$
2. Sewer utility	19U 1,364,000	29U	39U 1,364,000	49U	49U	49U	49U	I89 20,460
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89
9. Other-Specify G.O.	19U 114,255,000	29U	39U 16,845,000	49U 97,410,000	49U	49U	49U	I89 4,060,607
10. Capital Leases	19U 760,160	29U 72,811	39U 273,475	49U	49U	49U	49U 559,496	I89 23,211
11. Installment Contract/IDOT	19U 3,823,214	29U 1,076,848	39U	49U	49U	49U	49U 2,153,646	I89
12. Installment Contract/Bldg	19U 0	29U 680,000	39U	49U	49U	49U	49U 680,000	I89
13. Development Agreements	19U 5,477,331	29U	39U	49U	49U	49U	49U	I89
14.	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	125,679,705	1,829,659	18,482,475	97,410,000	0	0	3,393,142	4,104,278

B. Short-term debt

	Amount - Omit cents	
Outstanding as of JULY 1, 2012	61V \$	
Outstanding as of JUNE 30, 2013	64V \$	

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2011

	Amount - Omit cents		
\$	6,039,870,954	x .05 = \$	301,993,548

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2013

Type of asset	Amount - Omit cents					Total (e)
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)		
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61			
	\$	\$	0	107,788,668	127,956,217	
	15,203,957	4,963,592				

REMARKS

V98

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